

# EXHIBIT D

**TURMAN & EIMER LLP, CPAs**  
 1980 BROADCAST PLAZA  
 MERRICK, NEW YORK 11566  
 (516) 868-4877

**MEMO**

TO:

DATE: 2/1/14

SUBJECT:

ROBERT,

ENCLOSED ARE THE AMENDED K-1'S FOR 2014.

I HOPE TO HAVE THE K-1'S FOR 2016 BY THE  
 END OF THE MONTH.

- JACOB EIMSTEIN





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**Schedule K-1  
(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

For calendar year 2014, or tax  
year beginning  
ending

2014

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0047

**Shareholder's Share of Income, Deductions,  
Credits, etc.** See separate instructions.

**Part I Information About the Corporation**

A Corporation's employer identification number  
**13-1897288**

B Corporation's name, address, city, state, and ZIP code  
**JOEAR HOLDING CORP.  
C/O B. HALIO  
257 FOXHURST ROAD  
OCEANSIDE, NY 11572**

C IRS Center where corporation filed return  
**E-FILE**

**Part II Information About the Shareholder**

D Shareholder's identifying number  
**6834**

E Shareholder's name, address, city, state and ZIP code

**ESTATE OF JOAN BUCK  
C/O R. BUCK- 200 CENTRAL PARK SOUTH  
NEW YORK, NY 10019**

F Shareholder's percentage of stock  
ownership for tax year **30.000000%**

**Part III Shareholder's Share of Current Year Income,  
Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	18	Credits
	-69.		
2	Net rental real estate inc (loss)		
3	Other net rental income (loss)		
4	Interest income	8	
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (29%) gain (loss)		
8c	Unrecaptured sec 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative mini tax (AMT) items
11	Section 179 reduction	16	Items affecting shareholder basis
12	Other deductions		390,021.
		17	Other information
			8.

For IRS Use Only

**Schedule K-1**  
**(Form 1120S)**

Department of the Treasury  
Internal Revenue Service

For calendar year 2014, or tax  
year beginning \_\_\_\_\_  
ending \_\_\_\_\_

2014

☐ Final K-1      ☒ Amended K-1      OMB No. 1545-0123

**Part III** Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) -18.	13	Credits
2	Net rental real estate inc (loss)		
3	Other net rental income (loss)		
4	Interest income 2.		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured sec 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative min tax (AMT) items
11	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions		
		17	Other information
		A	2

**Shareholder's Share of Income, Deductions, Credits, etc.** ▶ See separate instructions.

## Part I Information About the Corporation

A Corporation's employer identification number  
13-1897288

B Corporation's name, address, city, state, and ZIP code  
 JOBAR HOLDING CORP.  
 C/O B. HALIO  
 257 FOXHURST ROAD  
 OCEANSIDE, NY 11572

C IRS Center where corporation filed return  
CINCINNATI, OH

## Part II Information About the Shareholder

D Shareholder's identifying number  
157-48-6509

E Shareholder's name, address, city, state and ZIP code

ROBERT BUCK  
200 CENTRAL PARK SOUTH- APT 6Q  
NEW YORK, NY 10019

F Shareholder's percentage of stock ownership for tax year ..... 8.000000%

For IRS Use Only

\*See attached statement for additional information.



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